IN THE SPECIFICATION:

Please amend paragraph 21 as follows:

Referring to Figure 4, another axle beam 12' according to this invention includes the seam 28 disposed on one of the first and second side sections 22, 24. The top and bottom sections 16,18 remain composed of the first thickness 20 that is greater than the second thickness 26 of the first and second side sections 22,24. Because the seam 28 is disposed within one of the first and second side sections 22, 24 another stepped plate configuration is used. Placing the seam 28 on one of the first and second side sections 22,24, removes the weld 29 from the load bearing top and bottom sections 16, 18. In some axle beam applications, it may be advantageous to eliminate the seam ~~1828~~ from the load carrying sections.

Please amend paragraph 22 as follows:

Referring to Figure 5, a stepped plate 40 used to fabricate the axle beam 12' with the seam 28 on one of the first and second ~~sidesside~~ sections 22, 24. The stepped plate includes five segments 42,44,46,48, and 50. The second and fourth segments 44, 48 include the first thickness 20 to form the top and bottom sections 16,18 of the axle beam 12'. First, third and fifth segments 42, 46, 50 are of the thickness 26 that will form the first and second side sections 22, 24. The plate 40 is folded onto itself to abut the first and fifth segments 42,50 and form the seam 28. The seam 28 is subsequently welded to form the closed shape. Preferably, the seam 28 is welded such that the abutted first and fifth segments 42, 50 are permanently attached to each other to form the rigid axle beam 12.